



JOHN NAIMO  
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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May 20, 2016

TO: Supervisor Hilda L. Solis, Chair  
Supervisor Mark Ridley-Thomas  
Supervisor Sheila Kuehl  
Supervisor Don Knabe  
Supervisor Michael D. Antonovich

FROM: John Naimo  
Auditor-Controller

**SUBJECT: ANNUAL REPORT ON FOUNDATIONS AND SUPPORT GROUPS**

On January 4, 1994, your Board adopted requirements governing departmental relationships with foundations and support groups. The adopted procedures, which were also incorporated into the County Fiscal Manual, defined the types of organizations that qualify as "reportable foundations," and established requirements for County departments to monitor, account for, and report on their relationships with reportable foundations. These procedures require County departments to file an annual benefit/cost report with the Board of Supervisors (Board) and the Auditor-Controller on each reportable foundation.

Attachment I summarizes the information provided by departments in their reports of foundation activities for Fiscal Year 2014-15. Attachment II lists the departments that did not report any foundation or support groups. This data is for information only and has not been audited.

**Summary**

County departments and commissions reported:

- Affiliations with 187 foundations and support groups. Seventeen County departments and commissions reported affiliations with one or more foundations and support groups, and 20 departments reported no affiliations.
- Receipt of approximately \$123.3 million in tangible benefits from foundations and support groups. Ninety-one percent of the reported tangible benefits were from the Museum Associates Foundation and the Museum of Natural History Foundation.

- County support provided to foundations and support groups totaling approximately \$71.2 million. Eighty-nine percent of the reported support was provided to the Music Center Foundation and the two museum foundations. The museum foundations provided tangible benefits in excess of County support.
- 101 foundations and support groups that provided more tangible benefits to the County than support received from the County. This includes 78 Public Library Friends/local support groups that were reported as a group, which provided combined tangible benefits in excess of support received from the County.
- 21 foundations that received more County support than the tangible benefits they provided to the County. In several cases, the departments/foundations did not identify or quantify the intangible benefits being received from the foundations. However, in each case, based on the purpose of the foundation, it appears the department or the County does receive intangible benefits from the foundations. Intangible benefits include volunteer services, research and training, grant support/funding, youth activities, and promoting goodwill within communities.
- No financial data for 55 foundations and support groups. This includes one foundation reported by the Department of Health Services (LAC+USC Medical Center Foundation) that did not complete the Annual Reporting Form, and 31 foundations and support groups reported by the Department of Parks and Recreation, which included the Schabarum Park Support Foundation that dissolved as of July 2015 and 30 small neighborhood support groups. In addition, the Sheriff's Department is still compiling information on their affiliations with 23 foundations and support groups. The Sheriff's Department will report its foundation and support groups information to your Board separately.

### **Conclusion**

Overall, County departments report that their affiliations with foundations and support groups have resulted in tangible and intangible benefits to the County that exceed the amount of support (financial and non-financial) provided to the foundations by the County.

If you have any questions please call me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:PH:RS:YK

Attachments

c: Sachi A. Hamai, Chief Executive Officer  
Lori Glasgow, Executive Officer, Board of Supervisors  
Audit Committee  
Public Information Office

**DEPARTMENTS REPORTING ASSOCIATIONS WITH FOUNDATIONS OR SUPPORT GROUPS  
IN FISCAL YEAR 2014-15**

<b>Department or Commission</b>	<b>Number of Groups Reported</b>	<b>Group or Foundation</b>	<b>Departmental Support Provided to Foundation<sup>1</sup></b>	<b>Tangible Benefits Received by the County<sup>1</sup></b>	<b>Additional Intangible Benefits Received by the County<sup>1</sup></b>
Animal Care and Control	1	Los Angeles County (LAC) Animal Care Foundation	\$ 0	\$ 107,400	Yes
LAC Arts Commission	1	Ford Theatre Foundation	229,500	50,600	Yes
Chief Executive Office	2	LA Plaza Foundation	2,530,000	0	No
		Music Center Foundation	18,691,000	0	No
Community Development Commission	1	LAC Community Development Foundation	91,700	183,100	Yes
Community and Senior Services	2	Community Services Resource Corporation	700	0	No
		Human Relations Foundation of LAC	600	0	Yes
Fire	9	County of Los Angeles Firefighters Association	0	0	Yes
		County of Los Angeles Fire Museum Association	0	0	No
		Association of Chiefs	0	1,400	Yes
		Chaplain's Benevolent Fund	0	0	Yes
		Explorer Program	116,000	0	Yes
		Firefighters Memorial Committee	0	0	No
		Honor Guard	14,000	0	Yes
		LAC Firefighters Emerald Society and Pipes and Drums	0	0	Yes
		LAC Lifeguard Association Trust Fund	0	0	Yes

<sup>1</sup> Support information is unaudited, and was either self-reported by departments on Annual Reporting Forms, or obtained using other information (e.g., the Foundation's Form 199 Annual Information Return, list of Foundation assets, etc.) to estimate support provided or benefits received. If the requested information was not reported and no other information was available, we indicated N/A in the appropriate column.

<sup>2</sup> The Sheriff's Department will report its foundation and support groups information to the Board of Supervisors separately.

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Health Services	12	High Desert Health Systems Auxiliary Gift Shop	\$ 10,500	\$ 2,300	Yes
		High Desert Regional Health Center Professional Staff Association	0	0	No
		Harbor-UCLA Medical Foundation	1,456,400	2,873,400	Yes
		Harbor-UCLA Medical Center Guild	29,900	22,200	Yes
		Los Angeles BioMedical Research Institute	696,300	3,750,800	Yes
		The LAC/USC Medical Center Auxiliary (aka CARES)	881,000	1,888,100	Yes
		LAC+USC Medical Center Foundation	N/A	N/A	N/A
		Olive View Medical Center Patient Welfare Fund	0	16,800	Yes
		Olive View Sanatorium Canteen Fund	0	6,200	No
		Olive View-UCLA Education & Research Institute	0	242,000	Yes
		Rancho Los Amigos Foundation	175,800	397,400	Yes
		Rancho Research Institute	490,700	597,100	Yes
Mental Health	3	Friends of Coastal Asian Pacific Mental Health Services	0	1,700	No
		Guardian Circle	14,800	1,800	No
		LAC Client Coalition	131,500	0	Yes
Military & Veterans Affairs	1	Friends of Bob Hope Patriotic Hall	14,300	700	Yes

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Museum of Art	1	Museum Associates Foundation	\$ 29,065,000	\$ 83,565,000	No
Natural History Museum	2	LAC Museum of Natural History Foundation	15,617,100	28,365,000	Yes
		Friends of Hart Park	5,400	0	Yes
Parks and Recreation	46	Bonelli Park Support Foundation	0	4,800	Yes
		Descanso Gardens Guild	457,800	76,200	No
		Friends of Castaic Lake	0	24,900	Yes
		Friends of Hart Park and Museum	0	6,300	No
		Friends of Robinson Gardens	55,600	20,700	Yes
		Friends of Steinmetz Park Senior Center	68,600	16,900	Yes
		Los Angeles Arboretum Foundation	0	48,000	Yes
		LAC Parks Foundation	100	1,000	Yes
		Los Voluntarios	0	0	Yes
		Nature Center Associates of LAC	4,200	0	Yes
		San Gabriel Mountains Regional Conservancy	3,100	10,400	Yes
		Santa Clarita Valley Historical Society	0	0	No
		Schabarum Park Support Foundation	N/A	N/A	N/A
		Senior Pathfinder's Club	3,000	0	No
		Small Neighborhood Support Groups - 30 groups	N/A	N/A	N/A
		South Coast Botanic Garden Foundation	0	322,100	Yes
		Val Verde Community Benefits Funding Committee	0	9,000	No

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Public Health	2	Immunization Coalition of LAC	\$ 162,500	\$ 0	Yes
		Public Health Foundation Enterprises	0	0	Yes
Public Library	79	Friends of the Library - 78 groups	77,200	562,800	Yes
		LAC Public Library Foundation	23,500	65,100	Yes
Public Social Services	1	Toy Loan Advisory Board	22,400	9,300	Yes
Public Works	1	Santa Monica Bay Restoration Foundation	20,000	0	Yes
Sheriff's	23	Antelope Valley Sheriff's Boosters	See footnote 2	N/A	N/A
		Avalon Station Community Services Association	See footnote 2	N/A	N/A
		Carson Sheriff's Station Support Foundation	See footnote 2	N/A	N/A
		Century Sheriff's Station Foundation	See footnote 2	N/A	N/A
		Crescenta Valley Community Support Group	See footnote 2	N/A	N/A
		Crime Prevention Program of Southern California	See footnote 2	N/A	N/A
		Crime Survivors	See footnote 2	N/A	N/A
		Friends of Industry Sheriff's Station	See footnote 2	N/A	N/A
		Friends of Lakewood Sheriff's Station	See footnote 2	N/A	N/A
		Industry Sheriff's Youth Activities League	See footnote 2	N/A	N/A
		LAC Sheriff's Children's College Scholarship Fund	See footnote 2	N/A	N/A
		Los Angeles Sheriff's Reserve Association	See footnote 2	N/A	N/A

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		Malibu/Lost Hills Sheriff's Foundation	See footnote 2	N/A	N/A
		Marina Del Rey Sheriff's Support Unit	See footnote 2	N/A	N/A
		Personal Reflection in Developing Ethics (PRIDE) Program	See footnote 2	N/A	N/A
		Reserve Executive Staff (Reserve Forces Uniform Staff)	See footnote 2	N/A	N/A
		San Dimas Sheriff's Booster Club	See footnote 2	N/A	N/A
		Santa Clarita Valley Sheriff's Foundation	See footnote 2	N/A	N/A
		Sheriff's Youth Foundation of LAC	See footnote 2	N/A	N/A
		Sheriff's Boosters Palmdale	See footnote 2	N/A	N/A
		Sheriff's Support Group of Altadena	See footnote 2	N/A	N/A
		Walnut/Diamond Bar Station Booster Club	See footnote 2	N/A	N/A
		West Hollywood Sheriff's Booster Club	See footnote 2	N/A	N/A
<b>Total Foundation/Support Groups</b>	<u>187</u>		<u>\$71,160,200</u>	<u>\$123,250,500</u>	

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**DEPARTMENTS REPORTING NO FOUNDATIONS OR  
SUPPORT GROUPS IN FISCAL YEAR 2014-15**

1. Agricultural Commissioner/Weights & Measures
2. Alternate Public Defender
3. Assessor
4. Auditor-Controller
5. Beaches and Harbors
6. Board of Supervisors
7. Chief Information Office
8. Child Support Services
9. Children and Family Services
10. Consumer and Business Affairs
11. County Counsel
12. District Attorney
13. Human Resources
14. Internal Services
15. Medical Examiner-Coroner
16. Probation
17. Public Defender
18. Regional Planning
19. Registrar-Recorder/County Clerk
20. Treasurer and Tax Collector